

REQUIRED SUPPLEMENTARY INFORMATION

GENERAL FUND

To account for resources traditionally associated
with governments which are not required to be
accounted for in another fund.

Clark County, Nevada
General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|--|-----------------|----------------|----------------|---------------|----------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | \$ 333,753,912 | \$ 333,753,912 | \$ 347,888,378 | \$ 14,134,466 | \$ 383,096,346 |
| Licenses and permits | 217,285,500 | 217,285,500 | 210,359,702 | (6,925,798) | 212,457,083 |
| Intergovernmental revenue | 295,076,565 | 295,076,565 | 257,030,863 | (38,045,702) | 287,980,237 |
| Charges for services | 85,342,091 | 85,342,091 | 75,314,190 | (10,027,901) | 85,915,596 |
| Fines and forfeitures | 23,200,500 | 23,200,500 | 25,671,295 | 2,470,795 | 24,535,699 |
| Interest | 9,000,000 | 9,000,000 | 4,844,673 | (4,155,327) | 7,869,934 |
| Other | 3,000,000 | 28,000,786 | 30,829,371 | 2,828,585 | 4,626,029 |
| Total revenues | 966,658,568 | 991,659,354 | 951,938,472 | (39,720,882) | 1,006,480,924 |
| Other financing sources: | | | | | |
| Transfers from other funds | 323,967,879 | 332,232,980 | 318,187,963 | (14,045,017) | 297,183,448 |
| Total revenues and other financing sources | 1,290,626,447 | 1,323,892,334 | 1,270,126,435 | (53,765,899) | 1,303,664,372 |
| Expenditures: | | | | | |
| General Government | 123,324,284 | 128,941,924 | 127,176,984 | (1,764,940) | 125,776,139 |
| Judicial | 147,437,979 | 147,586,741 | 146,502,648 | (1,084,093) | 140,327,933 |
| Public Safety | 223,402,259 | 224,882,259 | 212,290,725 | (12,591,534) | 207,312,119 |
| Public Works | 15,070,251 | 15,070,251 | 14,709,836 | (360,415) | 15,076,750 |
| Health | 97,486,620 | 97,486,620 | 83,677,333 | (13,809,287) | 92,225,951 |
| Welfare | 93,628,297 | 93,588,957 | 92,910,160 | (678,797) | 105,904,299 |
| Culture and Recreation | 29,303,109 | 25,497,550 | 19,824,777 | (5,672,773) | 28,305,713 |
| Other General Expenditures | 120,369,115 | 116,967,612 | 113,340,912 | (3,626,700) | 98,917,444 |
| Total expenditures | 850,021,914 | 850,021,914 | 810,433,375 | (39,588,539) | 813,846,348 |
| Other financing uses: | | | | | |
| Transfers to other funds | 501,280,280 | 526,280,280 | 505,927,150 | (20,353,130) | 489,926,508 |
| Total expenditures and other financing uses | 1,351,302,194 | 1,376,302,194 | 1,316,360,525 | (59,941,669) | 1,303,772,856 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financial uses | (60,675,747) | (52,409,860) | (46,234,090) | 6,175,770 | (108,484) |
| Fund balance: | | | | | |
| Beginning of year | 188,205,683 | 188,205,683 | 218,345,400 | 30,139,717 | 218,453,884 |
| End of year | \$ 127,529,936 | \$ 135,795,823 | \$ 172,111,310 | \$ 36,315,487 | \$ 218,345,400 |

See notes to Required Supplementary Information.

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|--|-----------------|----------------|----------------|--------------|----------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes: | | | | | |
| Ad valorem taxes | \$ 323,753,912 | \$ 323,753,912 | \$ 331,065,060 | \$ 7,311,148 | \$ 366,638,410 |
| Penalties & interest on delinquent taxes | 10,000,000 | 10,000,000 | 16,823,318 | 6,823,318 | 16,457,936 |
| Total taxes | 333,753,912 | 333,753,912 | 347,888,378 | 14,134,466 | 383,096,346 |
| Licenses and permits: | | | | | |
| Business licenses | 29,500,000 | 29,500,000 | 34,431,294 | 4,931,294 | 27,617,205 |
| Liquor licenses | 7,000,000 | 7,000,000 | 8,218,138 | 1,218,138 | 7,115,539 |
| County gaming licenses | 44,000,000 | 44,000,000 | 36,001,643 | (7,998,357) | 41,862,672 |
| Franchise fees: | | | | | |
| Gas | 2,200,000 | 2,200,000 | 2,448,171 | 248,171 | 2,485,493 |
| Electric | 62,835,500 | 62,835,500 | 67,289,836 | 4,454,336 | 65,656,494 |
| Other | 25,000,000 | 25,000,000 | 25,894,763 | 894,763 | 26,860,781 |
| Other licenses and permits | 44,500,000 | 44,500,000 | 34,162,967 | (10,337,033) | 38,863,269 |
| Marriage licenses | 2,250,000 | 2,250,000 | 1,912,890 | (337,110) | 1,995,630 |
| Total licenses and permits | 217,285,500 | 217,285,500 | 210,359,702 | (6,925,798) | 212,457,083 |
| Intergovernmental revenue: | | | | | |
| Federal grants | 1,700,000 | 1,700,000 | 2,919,936 | 1,219,936 | 4,622,063 |
| Federal payments in lieu of taxes | 3,056,565 | 3,056,565 | 3,173,079 | 116,514 | 4,315,659 |
| State grants | 500,000 | 500,000 | 342,127 | (157,873) | 423,341 |
| State gaming licenses | 160,000 | 160,000 | 150,947 | (9,053) | 146,458 |
| Consolidated tax | 288,900,000 | 288,900,000 | 249,384,438 | (39,515,562) | 277,391,610 |
| Court administrative assessment | 660,000 | 660,000 | 918,464 | 258,464 | 923,564 |
| Other | 100,000 | 100,000 | 141,872 | 41,872 | 157,542 |
| Total intergovernmental revenue | 295,076,565 | 295,076,565 | 257,030,863 | (38,045,702) | 287,980,237 |
| Charges for services: | | | | | |
| General government | | | | | |
| Clerk fees | 3,520,000 | 3,520,000 | 2,738,481 | (781,519) | 3,557,743 |
| Recorder fees | 23,600,000 | 23,600,000 | 20,450,376 | (3,149,624) | 22,747,962 |
| Map fees | 30,000 | 30,000 | 39,660 | 9,660 | 64,764 |
| Assessor commissions | 11,000,000 | 11,000,000 | 8,137,222 | (2,862,778) | 10,668,811 |
| Building and zoning fees | 800,000 | 800,000 | 511,923 | (288,077) | 1,075,835 |
| Room tax collection commissions | 8,250,000 | 8,250,000 | 4,849,858 | (3,400,142) | 5,627,722 |
| Administrative fees | 13,803,125 | 13,803,125 | 10,432,497 | (3,370,628) | 11,349,722 |
| Other | 3,675,000 | 3,675,000 | 5,254,708 | 1,579,708 | 4,358,442 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|--|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues (Continued): | | | | | |
| Charges for services (Continued): | | | | | |
| Judicial | | | | | |
| Clerk fees | 8,577,433 | 8,577,433 | 7,671,650 | (905,783) | 8,421,112 |
| Other | 2,350,000 | 2,350,000 | 2,552,779 | 202,779 | 2,563,829 |
| Public safety | | | | | |
| Fire protection services | 7,761,533 | 7,761,533 | 8,369,885 | 608,352 | 9,666,510 |
| Other | 700,000 | 700,000 | 1,633,509 | 933,509 | 2,530,208 |
| Public works | | | | | |
| Engineering | 1,000,000 | 1,000,000 | 2,567,082 | 1,567,082 | 3,131,924 |
| Health and welfare | | | | | |
| Animal control | 100,000 | 100,000 | 103,974 | 3,974 | 148,900 |
| Culture and recreation | | | | | |
| Other | 175,000 | 175,000 | 586 | (174,414) | 2,112 |
| Total charges for services | 85,342,091 | 85,342,091 | 75,314,190 | (10,027,901) | 85,915,596 |
| Fines and forfeitures: | | | | | |
| Court fines | 7,400,500 | 7,400,500 | 10,486,418 | 3,085,918 | 7,950,791 |
| Court forfeits | 15,800,000 | 15,800,000 | 15,184,877 | (615,123) | 16,584,908 |
| Total fines and forfeitures | 23,200,500 | 23,200,500 | 25,671,295 | 2,470,795 | 24,535,699 |
| Interest | 9,000,000 | 9,000,000 | 4,844,673 | (4,155,327) | 7,869,934 |
| Other | 3,000,000 | 28,000,786 | 30,829,371 | 2,828,585 | 4,626,029 |
| Total revenues | 966,658,568 | 991,659,354 | 951,938,472 | (39,720,882) | 1,006,480,924 |
| Other financing sources: | | | | | |
| Transfers from other funds | 323,967,879 | 332,232,980 | 318,187,963 | (14,045,017) | 297,183,448 |
| Total revenues and other financing sources | <u>\$ 1,290,626,447</u> | <u>\$ 1,323,892,334</u> | <u>\$ 1,270,126,435</u> | <u>\$ (53,765,899)</u> | <u>\$ 1,303,664,372</u> |

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|-----------------------------------|-----------------|--------------|--------------|-----------|--------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures | | | | | |
| General Government | | | | | |
| Commission/Manager: | | | | | |
| Salaries and wages | \$ 3,170,020 | \$ 3,170,020 | \$ 3,223,246 | \$ 53,226 | \$ 3,152,062 |
| Employee benefits | 1,088,986 | 1,088,986 | 1,186,639 | 97,653 | 1,011,413 |
| Services and supplies | 513,941 | 513,941 | 223,859 | (290,082) | 433,852 |
| Capital outlay | - | - | - | - | 5,969 |
| Total Commission/Manager | 4,772,947 | 4,772,947 | 4,633,744 | (139,203) | 4,603,296 |
| Office of Diversity: | | | | | |
| Salaries and wages | 425,063 | 425,063 | 374,208 | (50,855) | 373,748 |
| Employee benefits | 147,029 | 147,029 | 149,110 | 2,081 | 117,980 |
| Services and supplies | 46,000 | 46,000 | 18,905 | (27,095) | 50,677 |
| Total Office of Diversity | 618,092 | 618,092 | 542,223 | (75,869) | 542,405 |
| Office of Appointed Counsel | | | | | |
| Salaries and wages | 163,340 | 163,340 | 163,388 | 48 | 163,311 |
| Employee benefits | 49,349 | 49,349 | 52,731 | 3,382 | 47,320 |
| Services and supplies | 7,863,400 | 9,366,638 | 10,660,079 | 1,293,441 | 9,391,388 |
| Total Office of Appointed Counsel | 8,076,089 | 9,579,327 | 10,876,198 | 1,296,871 | 9,602,019 |
| Audit: | | | | | |
| Salaries and wages | 1,059,125 | 1,059,125 | 1,141,667 | 82,542 | 1,027,775 |
| Employee benefits | 356,580 | 356,580 | 364,231 | 7,651 | 317,564 |
| Services and supplies | 48,080 | 48,080 | 13,794 | (34,286) | 26,080 |
| Total Audit | 1,463,785 | 1,463,785 | 1,519,692 | 55,907 | 1,371,419 |
| Finance: | | | | | |
| Salaries and wages | 3,181,441 | 3,181,441 | 3,146,579 | (34,862) | 3,519,086 |
| Employee benefits | 1,086,238 | 1,086,238 | 1,205,985 | 119,747 | 1,080,197 |
| Services and supplies | 856,172 | 856,172 | 269,896 | (586,276) | 328,387 |
| Total Finance | 5,123,851 | 5,123,851 | 4,622,460 | (501,391) | 4,927,670 |
| Comptroller: | | | | | |
| Salaries and wages | 2,633,966 | 2,633,966 | 2,444,033 | (189,933) | 2,478,030 |
| Employee benefits | 974,047 | 974,047 | 1,045,560 | 71,513 | 845,383 |
| Services and supplies | 286,370 | 286,370 | 140,903 | (145,467) | 218,426 |
| Total Comptroller | 3,894,383 | 3,894,383 | 3,630,496 | (263,887) | 3,541,839 |
| Treasurer: | | | | | |
| Salaries and wages | 1,988,817 | 1,886,817 | 1,699,910 | (186,907) | 1,869,722 |
| Employee benefits | 744,499 | 694,499 | 752,101 | 57,602 | 644,033 |
| Services and supplies | 882,753 | 1,034,753 | 962,670 | (72,083) | 948,427 |
| Total Treasurer | 3,616,069 | 3,616,069 | 3,414,681 | (201,388) | 3,462,182 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|---------------------------------|-------------------|-------------------|-------------------|--------------------|-------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| General Government (Continued): | | | | | |
| Elections: | | | | | |
| Salaries and wages | 3,820,125 | 4,585,098 | 3,359,190 | (1,225,908) | 5,369,685 |
| Employee benefits | 1,680,466 | 1,680,466 | 1,183,461 | (497,005) | 1,056,572 |
| Services and supplies | 4,340,197 | 3,566,449 | 1,413,531 | (2,152,918) | 4,781,955 |
| Total Elections | <u>9,840,788</u> | <u>9,832,013</u> | <u>5,956,182</u> | <u>(3,875,831)</u> | <u>11,208,212</u> |
| Assessor: | | | | | |
| Salaries and wages | 10,496,156 | 10,496,156 | 10,414,268 | (81,888) | 10,882,727 |
| Employee benefits | 3,819,674 | 3,819,674 | 4,181,417 | 361,743 | 3,560,304 |
| Services and supplies | 1,323,619 | 1,323,619 | 961,287 | (362,332) | 1,419,070 |
| Total Assessor | <u>15,639,449</u> | <u>15,639,449</u> | <u>15,556,972</u> | <u>(82,477)</u> | <u>15,862,101</u> |
| Recorder: | | | | | |
| Salaries and wages | 2,770,159 | 2,770,159 | 2,641,852 | (128,307) | 2,816,673 |
| Employee benefits | 1,092,454 | 1,092,454 | 1,196,679 | 104,225 | 1,037,439 |
| Services and supplies | 334,000 | 334,000 | 199,105 | (134,895) | 240,461 |
| Total Recorder | <u>4,196,613</u> | <u>4,196,613</u> | <u>4,037,636</u> | <u>(158,977)</u> | <u>4,094,573</u> |
| Clerk: | | | | | |
| Salaries and wages | 2,489,028 | 2,489,028 | 2,306,740 | (182,288) | 2,477,164 |
| Employee benefits | 990,668 | 990,668 | 1,063,982 | 73,314 | 864,519 |
| Services and supplies | 290,797 | 290,797 | 171,150 | (119,647) | 286,968 |
| Total Clerk | <u>3,770,493</u> | <u>3,770,493</u> | <u>3,541,872</u> | <u>(228,621)</u> | <u>3,628,651</u> |
| Administrative Services: | | | | | |
| Salaries and wages | 5,498,501 | 6,773,315 | 6,753,373 | (19,942) | 5,469,663 |
| Employee benefits | 1,981,770 | 2,461,341 | 2,816,861 | 355,520 | 1,826,549 |
| Services and supplies | 4,148,957 | 4,327,250 | 3,507,665 | (819,585) | 3,780,696 |
| Total Administrative Services | <u>11,629,228</u> | <u>13,561,906</u> | <u>13,077,899</u> | <u>(484,007)</u> | <u>11,076,908</u> |
| Human Resources: | | | | | |
| Salaries and wages | 2,698,687 | 2,698,687 | 2,412,766 | (285,921) | 2,664,090 |
| Employee benefits | 955,946 | 955,946 | 943,413 | (12,533) | 883,570 |
| Services and supplies | 584,936 | 584,936 | 266,355 | (318,581) | 440,654 |
| Total Human Resources | <u>4,239,569</u> | <u>4,239,569</u> | <u>3,622,534</u> | <u>(617,035)</u> | <u>3,988,314</u> |
| Comprehensive Planning: | | | | | |
| Salaries and wages | 5,997,039 | 5,997,039 | 5,531,886 | (465,153) | 5,844,646 |
| Employee benefits | 2,125,567 | 2,125,567 | 2,026,008 | (99,559) | 1,931,702 |
| Services and supplies | 736,862 | 736,862 | 263,960 | (472,902) | 595,498 |
| Total Comprehensive Planning | <u>8,859,468</u> | <u>8,859,468</u> | <u>7,821,854</u> | <u>(1,037,614)</u> | <u>8,371,846</u> |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|----------------------------------|-----------------|--------------|-------------|-------------|-------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| General Government (Continued): | | | | | |
| A-95 Clearinghouse Council: | | | | | |
| Salaries and wages | 44,881 | 44,881 | 44,932 | 51 | 43,588 |
| Employee benefits | 19,675 | 19,675 | 23,886 | 4,211 | 18,598 |
| Services and supplies | 5,900 | 5,900 | 5,743 | (157) | 7,417 |
| Total A-95 Clearinghouse Council | 70,456 | 70,456 | 74,561 | 4,105 | 69,603 |
| Information Technology: | | | | | |
| Salaries and wages | 8,391,971 | 8,391,971 | 8,270,753 | (121,218) | 8,728,243 |
| Employee benefits | 2,808,148 | 2,808,148 | 2,921,908 | 113,760 | 2,629,381 |
| Services and supplies | 886,354 | 886,354 | 1,224,092 | 337,738 | 674,811 |
| Capital outlay | - | - | 406,353 | 406,353 | - |
| Total Information Technology | 12,086,473 | 12,086,473 | 12,823,106 | 736,633 | 12,032,435 |
| Business License: | | | | | |
| Salaries and wages | 4,553,944 | 4,553,944 | 4,503,701 | (50,243) | 4,610,673 |
| Employee benefits | 1,686,763 | 1,686,763 | 1,800,342 | 113,579 | 1,511,532 |
| Services and supplies | 519,440 | 519,440 | 346,627 | (172,813) | 437,477 |
| Total Business License | 6,760,147 | 6,760,147 | 6,650,670 | (109,477) | 6,559,682 |
| Real Property Management: | | | | | |
| Salaries and wages | 7,180,464 | 7,180,464 | 9,785,534 | 2,605,070 | 7,975,693 |
| Employee benefits | 2,622,272 | 2,622,272 | 4,244,152 | 1,621,880 | 2,541,371 |
| Services and supplies | 8,863,648 | 11,048,023 | 10,253,929 | (794,094) | 9,059,196 |
| Capital outlay | - | 6,124 | 490,589 | 484,465 | 1,256,724 |
| Total Real Property Management | 18,666,384 | 20,856,883 | 24,774,204 | 3,917,321 | 20,832,984 |
| Total General Government | 123,324,284 | 128,941,924 | 127,176,984 | (1,764,940) | 125,776,139 |
| Judicial: | | | | | |
| Outlying Constable: | | | | | |
| Salaries and wages | 97,686 | 97,686 | 88,177 | (9,509) | 86,380 |
| Employee benefits | 104,883 | 104,883 | 124,036 | 19,153 | 80,298 |
| Services and supplies | 18,850 | 18,850 | 9,203 | (9,647) | 9,467 |
| Total Outlying Constable | 221,419 | 221,419 | 221,416 | (3) | 176,145 |
| Henderson Constable: | | | | | |
| Salaries and wages | 101,233 | 101,233 | 102,475 | 1,242 | 153,394 |
| Employee benefits | 41,212 | 41,212 | 48,189 | 6,977 | 54,434 |
| Services and supplies | 22,320 | 22,320 | 12,608 | (9,712) | 19,383 |
| Total Henderson Constable | 164,765 | 164,765 | 163,272 | (1,493) | 227,211 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|--------------------------------------|-----------------|--------------|------------|-----------|------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| Judicial (Continued): | | | | | |
| North Las Vegas Constable: | | | | | |
| Salaries and wages | 109,119 | 109,119 | 104,369 | (4,750) | 104,193 |
| Employee benefits | 48,791 | 48,791 | 55,893 | 7,102 | 41,132 |
| Services and supplies | 17,100 | 34,100 | 25,013 | (9,087) | 21,414 |
| Total North Las Vegas Constable | 175,010 | 192,010 | 185,275 | (6,735) | 166,739 |
| District Attorney: | | | | | |
| Salaries and wages | 27,675,062 | 27,675,062 | 27,209,937 | (465,125) | 27,669,781 |
| Employee benefits | 9,101,044 | 9,101,044 | 9,934,252 | 833,208 | 8,477,719 |
| Services and supplies | 2,087,561 | 2,087,561 | 1,311,671 | (775,890) | 1,751,166 |
| Total District Attorney | 38,863,667 | 38,863,667 | 38,455,860 | (407,807) | 37,898,666 |
| Witness/Legal Fees: | | | | | |
| Services and supplies | 2,050,000 | 2,050,000 | 1,554,281 | (495,719) | 2,067,148 |
| Total Witness/Legal Fees | 2,050,000 | 2,050,000 | 1,554,281 | (495,719) | 2,067,148 |
| Family Court: | | | | | |
| Salaries and wages | 6,786,311 | 6,777,690 | 6,744,166 | (33,524) | 7,005,671 |
| Employee benefits | 2,402,594 | 2,402,594 | 2,564,065 | 161,471 | 2,182,873 |
| Services and supplies | 1,646,730 | 1,626,730 | 1,334,160 | (292,570) | 1,469,222 |
| Total Family Court | 10,835,635 | 10,807,014 | 10,642,391 | (164,623) | 10,657,766 |
| Civil/Criminal: | | | | | |
| Salaries and wages | 12,038,241 | 12,027,669 | 12,789,817 | 762,148 | 12,376,795 |
| Employee benefits | 4,320,547 | 4,320,547 | 4,902,505 | 581,958 | 3,935,101 |
| Services and supplies | 4,087,488 | 4,037,488 | 3,116,267 | (921,221) | 3,490,566 |
| Total Civil/Criminal | 20,446,276 | 20,385,704 | 20,808,589 | 422,885 | 19,802,462 |
| Clerk of the Court: | | | | | |
| Salaries and wages | 12,907,557 | 12,923,459 | 13,087,229 | 163,770 | 12,605,848 |
| Employee benefits | 4,984,785 | 4,984,785 | 5,699,435 | 714,650 | 4,349,171 |
| Services and supplies | 949,382 | 949,382 | 649,285 | (300,097) | 893,254 |
| Total Clerk of the Court | 18,841,724 | 18,857,626 | 19,435,949 | 578,323 | 17,848,273 |
| Alternative Dispute Resolution | | | | | |
| Salaries and wages | 479,649 | 479,649 | 440,668 | (38,981) | 461,807 |
| Employee benefits | 186,107 | 186,107 | 196,424 | 10,317 | 172,074 |
| Services and supplies | 103,333 | 103,333 | 92,207 | (11,126) | 35,406 |
| Total Alternative Dispute Resolution | 769,089 | 769,089 | 729,299 | (39,790) | 669,287 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|-------------------------------------|-----------------|--------------|------------|-----------|------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| Judicial (Continued): | | | | | |
| Special Public Defender: | | | | | |
| Salaries and wages | 2,153,733 | 2,189,624 | 2,059,160 | (130,464) | 2,033,257 |
| Employee benefits | 733,442 | 745,932 | 782,104 | 36,172 | 644,333 |
| Services and supplies | 383,467 | 408,467 | 372,600 | (35,867) | 290,884 |
| Total Special Public Defender | 3,270,642 | 3,344,023 | 3,213,864 | (130,159) | 2,968,474 |
| Court Jury Services: | | | | | |
| Salaries and wages | 302,929 | 306,220 | 229,098 | (77,122) | 268,446 |
| Employee benefits | 120,088 | 120,088 | 100,452 | (19,636) | 94,524 |
| Services and supplies | 1,426,050 | 1,426,050 | 1,123,136 | (302,914) | 1,276,308 |
| Total Court Jury Services | 1,849,067 | 1,852,358 | 1,452,686 | (399,672) | 1,639,278 |
| Grand Jury: | | | | | |
| Services and supplies | 147,200 | 217,200 | 202,931 | (14,269) | 185,378 |
| Total Grand Jury | 147,200 | 217,200 | 202,931 | (14,269) | 185,378 |
| Las Vegas Justice Court: | | | | | |
| Salaries and wages | 10,750,883 | 10,750,883 | 10,576,256 | (174,627) | 10,150,738 |
| Employee benefits | 3,896,941 | 3,896,931 | 4,300,746 | 403,815 | 3,339,411 |
| Services and supplies | 2,503,094 | 2,503,104 | 2,390,928 | (112,176) | 2,461,444 |
| Total Las Vegas Justice Court | 17,150,918 | 17,150,918 | 17,267,930 | 117,012 | 15,951,593 |
| Henderson Justice Court: | | | | | |
| Salaries and wages | 1,738,366 | 1,738,366 | 1,681,325 | (57,041) | 1,537,405 |
| Employee benefits | 637,306 | 637,306 | 653,020 | 15,714 | 536,781 |
| Services and supplies | 227,104 | 227,104 | 153,412 | (73,692) | 183,534 |
| Total Henderson Justice Court | 2,602,776 | 2,602,776 | 2,487,757 | (115,019) | 2,257,720 |
| North Las Vegas Justice Court: | | | | | |
| Salaries and wages | 1,834,049 | 1,834,049 | 1,821,155 | (12,894) | 1,647,215 |
| Employee benefits | 658,114 | 658,114 | 760,399 | 102,285 | 576,577 |
| Services and supplies | 403,896 | 413,896 | 320,524 | (93,372) | 339,354 |
| Total North Las Vegas Justice Court | 2,896,059 | 2,906,059 | 2,902,078 | (3,981) | 2,563,146 |
| Outlying Justice Court: | | | | | |
| Salaries and wages | 1,703,989 | 1,698,753 | 1,587,407 | (111,346) | 1,668,219 |
| Employee benefits | 555,502 | 555,502 | 578,915 | 23,413 | 507,387 |
| Services and supplies | 257,134 | 262,370 | 192,104 | (70,266) | 253,298 |
| Total Outlying Justice Court | 2,516,625 | 2,516,625 | 2,358,426 | (158,199) | 2,428,904 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|------------------------------------|-----------------|--------------|-------------|-------------|-------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| Judicial (Continued): | | | | | |
| Public Defender: | | | | | |
| Salaries and wages | 16,047,129 | 16,083,020 | 16,095,269 | 12,249 | 15,781,196 |
| Employee benefits | 5,392,122 | 5,404,612 | 5,806,260 | 401,648 | 4,898,354 |
| Services and supplies | 1,445,042 | 1,445,042 | 1,035,919 | (409,123) | 1,158,996 |
| Total Public Defender | 22,884,293 | 22,932,674 | 22,937,448 | 4,774 | 21,838,546 |
| Neighborhood Justice Center: | | | | | |
| Salaries and wages | 871,030 | 917,364 | 784,352 | (133,012) | 705,311 |
| Employee benefits | 303,277 | 321,009 | 319,065 | (1,944) | 238,675 |
| Services and supplies | 578,507 | 514,441 | 379,779 | (134,662) | 37,211 |
| Total Neighborhood Justice Center | 1,752,814 | 1,752,814 | 1,483,196 | (269,618) | 981,197 |
| Total Judicial | 147,437,979 | 147,586,741 | 146,502,648 | (1,084,093) | 140,327,933 |
| Public Safety: | | | | | |
| Office of the Sheriff: | | | | | |
| Salaries and wages | 179,329 | 179,329 | 176,711 | (2,618) | 178,872 |
| Employee benefits | 18,847 | 18,847 | 20,458 | 1,611 | 17,747 |
| Services and supplies | 5,000 | 5,000 | 187 | (4,813) | 1,577 |
| Total Office of the Sheriff | 203,176 | 203,176 | 197,356 | (5,820) | 198,196 |
| Fire Department: | | | | | |
| Salaries and wages | 85,656,364 | 85,656,364 | 83,153,114 | (2,503,250) | 82,727,070 |
| Employee benefits | 43,338,052 | 43,338,052 | 40,584,267 | (2,753,785) | 33,873,137 |
| Services and supplies | 8,745,245 | 8,730,245 | 7,260,117 | (1,470,128) | 8,150,937 |
| Total Fire Department | 137,739,661 | 137,724,661 | 130,997,498 | (6,727,163) | 124,751,144 |
| Volunteer Fire and Ambulance: | | | | | |
| Services and supplies | 357,885 | 357,885 | 179,408 | (178,477) | 237,825 |
| Total Volunteer Fire and Ambulance | 357,885 | 357,885 | 179,408 | (178,477) | 237,825 |
| Public Guardian: | | | | | |
| Salaries and wages | 1,563,811 | 1,563,811 | 1,476,746 | (87,065) | 1,515,986 |
| Employee benefits | 602,706 | 602,706 | 640,461 | 37,755 | 527,703 |
| Services and supplies | 213,040 | 213,040 | 85,395 | (127,645) | 159,508 |
| Total Public Guardian | 2,379,557 | 2,379,557 | 2,202,602 | (176,955) | 2,203,197 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|----------------------------|-----------------|--------------|-------------|--------------|-------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| Public Safety (Continued): | | | | | |
| Public Administrator: | | | | | |
| Salaries and wages | 814,792 | 814,792 | 721,885 | (92,907) | 800,821 |
| Employee benefits | 206,557 | 206,557 | 198,433 | (8,124) | 189,946 |
| Services and supplies | 108,220 | 108,220 | 61,880 | (46,340) | 86,724 |
| Total Public Administrator | 1,129,569 | 1,129,569 | 982,198 | (147,371) | 1,077,491 |
| Coroner: | | | | | |
| Salaries and wages | 3,448,956 | 3,358,918 | 3,070,138 | (288,780) | 3,388,983 |
| Employee benefits | 1,125,201 | 1,125,201 | 1,105,439 | (19,762) | 1,018,179 |
| Services and supplies | 880,239 | 1,065,277 | 832,306 | (232,971) | 876,882 |
| Total Coroner | 5,454,396 | 5,549,396 | 5,007,883 | (541,513) | 5,284,044 |
| Juvenile Justice: | | | | | |
| Salaries and wages | 26,696,563 | 26,696,563 | 25,794,898 | (901,665) | 26,546,052 |
| Employee benefits | 11,508,343 | 11,508,343 | 12,182,919 | 674,576 | 9,896,432 |
| Services and supplies | 5,474,424 | 5,474,424 | 3,872,443 | (1,601,981) | 5,528,490 |
| Total Juvenile Justice | 43,679,330 | 43,679,330 | 41,850,260 | (1,829,070) | 41,970,974 |
| Family Services: | | | | | |
| Salaries and wages | 20,851,625 | 20,851,625 | 18,981,740 | (1,869,885) | 20,310,969 |
| Employee benefits | 7,186,200 | 7,186,200 | 7,668,467 | 482,267 | 6,486,550 |
| Services and supplies | 4,420,860 | 5,820,860 | 4,223,313 | (1,597,547) | 4,791,729 |
| Total Family Services | 32,458,685 | 33,858,685 | 30,873,520 | (2,985,165) | 31,589,248 |
| Total Public Safety | 223,402,259 | 224,882,259 | 212,290,725 | (12,591,534) | 207,312,119 |
| Public Works: | | | | | |
| Public Works: | | | | | |
| Salaries and wages | 9,519,276 | 9,519,276 | 9,515,309 | (3,967) | 9,836,254 |
| Employee benefits | 3,375,925 | 3,375,925 | 3,584,632 | 208,707 | 3,153,583 |
| Services and supplies | 2,175,050 | 2,175,050 | 1,609,895 | (565,155) | 2,070,561 |
| Capital outlay | - | - | - | - | 16,352 |
| Total Public Works | 15,070,251 | 15,070,251 | 14,709,836 | (360,415) | 15,076,750 |

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)
(Continued)

| | 2010 | | | | 2009 |
|--|------------------|------------------|------------------|-----------------|------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Expenditures (Continued): | | | | | |
| Health: | | | | | |
| Emergency Room Admittance: | | | | | |
| Services and supplies | 94,436,620 | 94,436,620 | 80,701,628 | (13,734,992) | 89,046,224 |
| Total Emergency Room Admittance | 94,436,620 | 94,436,620 | 80,701,628 | (13,734,992) | 89,046,224 |
| Emergency Medical Care: | | | | | |
| Services and supplies | 3,050,000 | 3,050,000 | 2,975,705 | (74,295) | 3,179,727 |
| Total Emergency Medical Care | 3,050,000 | 3,050,000 | 2,975,705 | (74,295) | 3,179,727 |
| Total Health | 97,486,620 | 97,486,620 | 83,677,333 | (13,809,287) | 92,225,951 |
| Welfare: | | | | | |
| Salaries and wages | 9,569,993 | 7,510,485 | 7,637,646 | 127,161 | 9,536,931 |
| Employee benefits | 3,465,687 | 2,759,529 | 3,177,833 | 418,304 | 3,039,837 |
| Services and supplies | 80,592,617 | 83,318,943 | 82,094,681 | (1,224,262) | 93,327,531 |
| Total Welfare | 93,628,297 | 93,588,957 | 92,910,160 | (678,797) | 105,904,299 |
| Culture and Recreation: | | | | | |
| Salaries and wages | 17,430,224 | 16,155,410 | 12,259,933 | (3,895,477) | 17,350,204 |
| Employee benefits | 6,344,367 | 5,860,936 | 4,723,904 | (1,137,032) | 5,892,347 |
| Services and supplies | 5,528,518 | 3,481,204 | 2,840,940 | (640,264) | 4,908,616 |
| Capital outlay | - | - | - | - | 154,546 |
| Total Culture and Recreation | 29,303,109 | 25,497,550 | 19,824,777 | (5,672,773) | 28,305,713 |
| Other General Expenditures: | | | | | |
| Utilities | 22,732,000 | 19,332,000 | 18,004,404 | (1,327,596) | 17,912,819 |
| Building rental | 4,577,000 | 4,373,197 | 3,241,958 | (1,131,239) | 3,808,050 |
| Capital replacement | 3,917,200 | 1,817,200 | 1,938,157 | 120,957 | 1,418,419 |
| Administrative assessments | 1,250,000 | 1,199,300 | 752,669 | (446,631) | 1,081,657 |
| Maintenance contracts | 15,332,770 | 15,332,770 | 14,396,678 | (936,092) | 13,141,638 |
| Insurance and official bonds | 4,039,644 | 4,039,644 | 4,032,392 | (7,252) | 3,858,590 |
| Miscellaneous refunds and expenditures | 15,289,220 | 21,142,220 | 20,595,910 | (546,310) | 5,121,753 |
| Internal service charges | 24,398,256 | 22,298,256 | 23,190,063 | 891,807 | 21,964,360 |
| Publications and professional services | 3,890,500 | 2,490,500 | 2,246,156 | (244,344) | 2,427,208 |
| Contributions | 24,942,525 | 24,942,525 | 24,942,525 | - | 28,182,950 |
| Total Other General Expenditures | 120,369,115 | 116,967,612 | 113,340,912 | (3,626,700) | 98,917,444 |
| Total expenditures | 850,021,914 | 850,021,914 | 810,433,375 | (39,588,539) | 813,846,348 |
| Transfers to other funds | 501,280,280 | 526,280,280 | 505,927,150 | (20,353,130) | 489,926,508 |
| Total expenditures and transfers | \$ 1,351,302,194 | \$ 1,376,302,194 | \$ 1,316,360,525 | \$ (59,941,669) | \$ 1,303,772,856 |

See notes to Required Supplementary Information

LAS VEGAS METROPOLITAN POLICE DEPARTMENT FUND

**To account for the operations of the Las Vegas Metropolitan
Police Department. Financing is provided primarily by
LVMPD ad valorem taxes, contributions from the City of Las Vegas and transfers
from the County general fund. Such contributions may only be used to finance the LVMPD.**

Clark County, Nevada
Las Vegas Metropolitan Police Department
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Ad valorem taxes | \$ 166,974,519 | \$ 166,974,519 | \$ 165,184,055 | \$ (1,790,464) | \$ 169,704,913 |
| Intergovernmental revenue: | | | | | |
| Federal and state grants | - | 31,803,485 | 16,104,034 | (15,699,451) | 12,969,911 |
| City of Las Vegas contribution | 137,151,588 | 137,151,588 | 137,151,588 | - | 135,617,366 |
| Charges for services: | | | | | |
| Airport security | 16,429,166 | 16,429,166 | 17,537,871 | 1,108,705 | 16,261,814 |
| Other | 8,115,000 | 8,115,000 | 8,484,802 | 369,802 | 9,491,873 |
| Interest | 2,050,000 | 2,050,000 | 2,290,155 | 240,155 | 2,717,848 |
| Other | 1,405,000 | 1,493,366 | 1,374,604 | (118,762) | 921,365 |
| Total revenues | <u>332,125,273</u> | <u>364,017,124</u> | <u>348,127,109</u> | <u>(15,890,015)</u> | <u>347,685,090</u> |
| Other financing sources: | | | | | |
| Transfers from other funds | 216,281,886 | 216,281,886 | 217,588,416 | 1,306,530 | 215,672,961 |
| Total revenues and other financing sources | <u>548,407,159</u> | <u>580,299,010</u> | <u>565,715,525</u> | <u>(14,583,485)</u> | <u>563,358,051</u> |
| Expenditures: | | | | | |
| Salaries and wages | 335,485,879 | 327,288,481 | 316,595,522 | (10,692,959) | 320,460,883 |
| Employee benefits | 143,559,085 | 140,236,381 | 135,974,372 | (4,262,009) | 126,442,044 |
| Services and supplies | 64,359,725 | 84,202,702 | 61,675,159 | (22,527,543) | 72,894,790 |
| Capital outlay | 5,832,295 | 9,401,271 | 6,867,422 | (2,533,849) | 34,293,572 |
| Principal | - | - | 215,753 | 215,753 | 220,660 |
| Interest | - | - | 28,653 | 28,653 | 44,114 |
| Total expenditures | <u>549,236,984</u> | <u>561,128,835</u> | <u>521,356,881</u> | <u>(39,771,954)</u> | <u>554,356,063</u> |
| Other financing uses: | | | | | |
| Transfers to other funds | - | 20,000,000 | 20,000,000 | - | 17,916,342 |
| Total expenditures and other financing uses | <u>549,236,984</u> | <u>581,128,835</u> | <u>541,356,881</u> | <u>(39,771,954)</u> | <u>572,272,405</u> |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | (829,825) | (829,825) | 24,358,644 | 25,188,469 | (8,914,354) |
| Fund balance: | | | | | |
| Beginning of year | 30,842,878 | 30,842,878 | 52,058,835 | 21,215,957 | 60,973,189 |
| End of year | <u>\$ 30,013,053</u> | <u>\$ 30,013,053</u> | <u>\$ 76,417,479</u> | <u>\$ 46,404,426</u> | <u>\$ 52,058,835</u> |

See notes to Required Supplementary Information

MASTER TRANSPORTATION PLAN FUND

To account for proceeds to be used for improved transportation in Clark County. Financing is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes, and new development fees. Such proceeds may only be used for transportation purposes.

Clark County, Nevada
Master Transportation Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2010
(With comparative actual for the fiscal year ended June 30, 2009)

| | 2010 | | | | 2009 |
|---|--------------------|--------------------|----------------------|----------------------|--------------------|
| | Original Budget | Final Budget | Actual | Variance | Actual |
| Revenues: | | | | | |
| Taxes | | | | | |
| Room tax | \$ 38,750,000 | \$ 38,750,000 | \$ 32,338,354 | \$ (6,411,646) | \$ 37,179,811 |
| Licenses and permits | | | | | |
| New development fees | 9,980,000 | 9,980,000 | 5,969,710 | (4,010,290) | 9,853,781 |
| Intergovernmental revenue: | | | | | |
| Sales and use tax | 155,000,000 | 155,000,000 | 135,736,134 | (19,263,866) | 149,922,311 |
| Motor vehicle privilege tax | 42,509,000 | 42,509,000 | 47,373,522 | 4,864,522 | 43,158,008 |
| Motor vehicle fuel tax | 36,944,000 | 36,944,000 | 36,374,674 | (569,326) | 37,420,918 |
| Aviation fuel tax | 12,962,000 | 12,962,000 | 11,698,326 | (1,263,674) | 12,581,937 |
| Interest | 580,000 | 580,000 | 413,243 | (166,757) | 967,199 |
| Total revenues | <u>296,725,000</u> | <u>296,725,000</u> | <u>269,903,963</u> | <u>(26,821,037)</u> | <u>291,083,965</u> |
| Expenditures: | | | | | |
| Services and supplies | | | | | |
| Contributions to other local governments | 199,450,667 | 199,450,667 | 178,665,222 | (20,785,445) | 194,863,401 |
| Interest expense | 100,000 | 100,000 | 1,386 | (98,614) | - |
| Total expenditures | <u>199,550,667</u> | <u>199,550,667</u> | <u>178,666,608</u> | <u>(20,884,059)</u> | <u>194,863,401</u> |
| Other financing uses: | | | | | |
| Transfers to other funds | 97,174,333 | 97,174,333 | 61,457,869 | (35,716,464) | 96,220,564 |
| Total expenditures and other financing uses | <u>296,725,000</u> | <u>296,725,000</u> | <u>240,124,477</u> | <u>(56,600,523)</u> | <u>291,083,965</u> |
| Excess of revenues over expenditures and other financing uses | - | - | 29,779,486 | 29,779,486 | - |
| Fund balance: | | | | | |
| Beginning of year | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| End of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,779,486</u> | <u>\$ 29,779,486</u> | <u>\$ -</u> |

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Defined Benefit Pension Plan Required Supplementary Information
Schedule of Employer Contributions

| <u>Year Ended June 30,</u> | <u>Annual Required Contributions</u> | <u>Percentage Contributed</u> |
|--------------------------------|--|-----------------------------------|
| 2001 | \$ 4,125,838 | 100% |
| 2002 | 9,284,697 | 100 |
| 2003 | 11,080,679 | 100 |
| 2004 | 12,923,933 | 100 |
| 2005 | 15,338,670 | 100 |
| 2006 | 18,913,372 | 100 |
| 2007 | 22,040,681 | 100 |
| 2008 | 23,587,076 | 100 |
| 2009 | 27,262,106 | 100 |
| 2010 | 25,753,794 | 100 |

Annual required contributions are determined as part of the actuarial valuations at July 1 of each plan year. Prior to fiscal year ended June 30, 2010, the aggregate actuarial cost method was used. For the fiscal year ended June 30, 2010, the entry age normal cost method was used.

Additional actuarial assumptions as of the latest actuarial valuation:

| | |
|----------------------------|-------|
| Investment rate of return | 7.50% |
| Projected salary increases | 5.00% |

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Defined Benefit Pension Plan Required Supplementary Information
Schedule of Funding Progress

The Las Vegas Valley Water District Pension Plan uses the aggregate actuarial cost method. Because the method does not identify or separately amortize unfunded actuarial accrued liabilities, information about the plan's funded status and funding progress has been prepared using the entry age normal actuarial cost method. The information presented below is intended to serve as a surrogate for the funded status and funding progress of the plan.

| <u>Actuarial Valuation Date</u> | <u>Actuarial Value of Assets</u> | <u>Entry Age Normal Actuarial Accrued Liability (AAL)</u> | <u>Unfunded Actuarial Accrued Liability (UAAL)</u> | <u>Funded Ratio</u> | <u>Covered Payroll</u> | <u>UAAL as a Percentage of Covered Payroll</u> |
|---|--|---|--|-------------------------|----------------------------|--|
| 07/01/07 | \$119,142,043 | \$222,471,907 | \$103,329,864 | 53.60% | \$ 97,880,824 | 105.60% |
| 07/01/08 | 127,179,936 | 250,041,067 | 122,870,131 | 50.90 | 111,054,552 | 110.60 |
| 07/01/09 | 156,464,229 | 300,396,876 | 143,932,647 | 52.10 | 122,006,497 | 118.00 |

The actuarially determined AAL and UAAL involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The estimates are subject to continual revision.

The July 1, 2007, actuarial valuation is the first to use the entry age actuarial cost method. As additional actuarial valuations using this method are obtained, this schedule will ultimately present information from the six most recent valuations.

See notes to Required Supplementary Information

Clark County, Nevada
Other Post-Employment Benefits Required Supplementary Information
Schedule of Funding Progress

| | <u>Actuarial Valuation Date</u> | <u>Actuarial Value of Assets (a)</u> | <u>Actuarial Accrued Liability (AAL) Entry Age (b)</u> | <u>Unfunded AAL (UAAL) (b-a)</u> | <u>Funded Ratio (a/b)</u> | <u>Covered Payroll (c)</u> | <u>UAAL as a Percentage of Covered Payroll [(b-a)/c]</u> |
|---------------------|---|--|--|--|-------------------------------|--------------------------------|--|
| County Plan | 06/30/2006 | \$ - | \$369,159,987 | \$369,159,987 | 0.0% | \$648,796,348 | 56.9% |
| | 07/01/2008 | 0 | 447,990,595 | 447,990,595 | 0.0 | 680,747,522 | 65.9 |
| PEBP* | 06/30/2006 | 0 | 61,169,230 | 61,169,230 | 0.0 | 561,796,448 | 10.9 |
| | 07/01/2008 | 0 | 111,336,740 | 111,336,740 | 0.0 | - | n/a |
| Fire Plan | 07/01/2006 | 4,638,905 | 52,091,883 | 47,452,978 | 8.9 | 74,585,085 | 63.6 |
| | 07/01/2008 | 5,552,810 | 85,378,281 | 79,825,471 | 6.5 | 80,460,440 | 99.2 |
| Metro Plan | 06/30/2008 | - | 446,757,386 | 446,757,386 | 0.0 | 415,850,264 | 107.4 |
| | 06/30/2010 | - | 398,433,914 | 398,433,914 | 0.0 | 349,202,005 | 114.1 |
| Metro Civilian Plan | 06/30/2010 | - | 14,554,697 | 14,554,697 | 0.0 | 71,192,228 | 20.4 |

* PEBP closed to new County participants as of November 1, 2008; therefore, covered payroll is zero as of July 1, 2008, valuation date.

See notes to Required Supplementary Information

Clark County, Nevada
Notes to Required Supplementary Information
Year Ended June 30, 2010

Budgetary Information

The County uses the following procedures to establish, modify, and control the budgetary data presented in the financial statements:

- a. Prior to April 15, the County Manager submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all the changes have been noted and hearings closed, the County Commission adopts the budget on or before June 1.
- e. The County Manager is authorized to transfer budgeted amounts within functions or funds, but the County Commissioners must approve any transfers between funds or increases to a fund's original appropriated level.
- f. Increases to a fund's budget (augmentations) other than by transfers are accomplished through formal County Commission action.
- g. The General Fund and all special revenue, debt service, and capital project funds have legally adopted annual budgets.
- h. Statutory regulations require budgetary control to be exercised at the function level within the General Fund or at the fund level of all other funds. The County administratively exercises control at the budgeted item level within a department.
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are reappropriated in the ensuing fiscal year.
- j. Budgets are adopted on a basis consistent with the method used to report on governmental funds that are prepared in accordance with the accounting principles generally accepted in the United States of America.
- k. Budgeted expenditure amounts for the year ended June 30, 2010, as originally adopted, were augmented during the year for grants and other County Commission action.